



***Puerto Rico Department of Treasury***  
***Treasury Single Account ("TSA") FY 2021 Cash Flow***  
***As of July 24, 2020***

## Disclaimer

- The Puerto Rico Fiscal Agency and Financial Advisory Authority ("AAFAF"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with AAFAF and the Government the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.
- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.
- This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.
- Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by AAFAF, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.
- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.
- This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of AAFAF should clarification be required.

## Glossary

Term	Definition
ACAA	Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	Infrastructure Financing Authority.
Agency Collections	Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
ASC	Compulsory Liability Insurance, private insurance company.
ASES	Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
BBA	BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
CINE	Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	Puerto Rico Sales Tax Financing Corporation.
DTPR	Department of the Treasury of Puerto Rico.
DTPR Collection System	This is the software system that DTPR uses for collections.
FAM	Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Collections	All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colecturia Virtual (online).
General Fund	General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
HTA	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
JRS	Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
Liquidity Plan (LP)	The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
Net Payroll	Net payroll is equal to gross payroll less tax withholdings and other deductions.
NAP	NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Pension PayGo	Pension PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
PREPA	Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRHA	Puerto Rico Housing Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PSTBA	The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
Retained Revenues	Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
SIFC	State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Funds	Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
SURI	Sistema Unificada de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
TSA	Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

## Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2021 actual results compared to the FY2021 Liquidity Plan and FY2020 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:  
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

**Puerto Rico Department of Treasury | AAFAF**

*Executive Summary - TSA Cash Flow Actual Results*

*(figures in Millions)*

Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$7,620	\$175	(\$81)	(\$652)

Fiscal Year 2021 began on July 1, 2020. The FY21 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the weekly TSA cash flow report will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, an abridged version of the TSA cash flow report will be published weekly with a comparison to the same period from FY20 to help contextualize results. Please note that on July 15, 2020, AAFAF published the 1(A) report for June 30, 2020 that shows TSA cash flow results relative to the FY20 Liquidity Plan for June FY20, Q4 FY20, and the full year FY20.

## Puerto Rico Department of Treasury | AAFAF

TSA Cash Flow Actual Results for the Week Ended July 24, 2020

		FY21 Actual	FY21 Actual	FY20 Actual	Variance
		7/24	YTD	YTD (a)	YTD FY21 vs YTD FY20
(figures in Millions)					
<b>State Collections</b>					
1	General fund collections (b)	\$269	\$557	\$1,096	(\$538)
2	Non-General fund pass-through collections (c)	1	10	65	(55)
3	Other special revenue fund collection	6	27	24	3
4	Other state collections (d)	14	25	20	7
5	Subtotal - State collections (e)	\$290	\$621	\$1,204	(\$583)
<b>Federal Fund Receipts</b>					
6	Medicaid	—	—	8	(8)
7	Nutrition Assistance Program	78	225	108	117
8	Disaster Related	0	1	80	(80)
9	Employee Retention Credits (ERC)	—	—	0	(0)
10	Vendor Disbursements, Payroll, & Other	20	148	103	44
11	Subtotal - Federal Fund receipts	\$99	\$373	\$300	\$73
<b>Balance Sheet Related</b>					
12	Paygo charge	19	44	87	(43)
13	Public corporation loan repayment	—	—	—	—
14	Other	—	—	—	—
15	Subtotal - Other Inflows	\$19	\$44	\$87	(\$43)
16	<b>Total Inflows</b>	<b>\$408</b>	<b>\$1,037</b>	<b>\$1,591</b>	<b>(\$554)</b>
<b>Payroll and Related Costs (f)</b>					
17	General Fund	(24)	(154)	(143)	(10)
18	Federal Fund	(0)	(28)	(28)	0
19	Other State Funds	(1)	(8)	(12)	4
20	Subtotal - Payroll and Related Costs	(\$25)	(\$190)	(\$183)	(\$6)
<b>Vendor Disbursements (g)</b>					
21	General fund	(28)	(103)	(77)	(26)
22	Federal fund	(33)	(103)	(123)	21
23	Other State fund	(25)	(56)	(53)	(3)
24	Subtotal - Vendor Disbursements	(\$86)	(\$261)	(\$253)	(\$8)
<b>Appropriations</b>					
25	General Fund	(1)	(123)	(187)	63
26	Federal Fund	(3)	(17)	—	(17)
27	Other State Fund	—	(15)	(24)	9
28	Subtotal - Appropriations - All Funds	(\$5)	(\$155)	(\$211)	\$56
<b>Other Disbursements - All Funds</b>					
29	Pension Benefits	(5)	(126)	(130)	4
30	Tax Refunds and Other Tax Credits	(14)	(136)	(30)	(106)
31	Employee Retention Credits (ERC)	—	—	(0)	0
31	Nutrition Assistance Program	(77)	(221)	(165)	(56)
32	Title III Costs	(15)	(24)	(15)	(9)
33	Public Assistance Cost Share	—	—	(34)	34
34	Other Disbursements	(6)	(6)	—	(6)
35	Cash Reserve	—	—	—	—
36	Loans and Tax Revenue Anticipation Notes	—	—	—	—
37	Subtotal - Other Disbursements - All Funds	(\$117)	(\$513)	(\$373)	(\$140)
38	<b>Total Outflows</b>	<b>(\$233)</b>	<b>(\$1,119)</b>	<b>(\$1,021)</b>	<b>(\$98)</b>
39	<b>Net Operating Cash Flow</b>	<b>\$175</b>	<b>(\$81)</b>	<b>\$570</b>	<b>(\$652)</b>
40	Bank Cash Position, Beginning (i)	7,445	7,701	7,225	476
41	<b>Bank Cash Position, Ending (i)</b>	<b>\$7,620</b>	<b>\$7,620</b>	<b>\$7,796</b>	<b>(\$176)</b>

**Note:** Refer to the next page for footnote reference descriptions.



## **Puerto Rico Department of Treasury | AAFAF**

### ***FY20 TSA Cash Flow Actual Results - Footnotes***

#### Footnotes:

- (a) Represents FY2020 actual results through July 26, 2019. Variance is calculated as the difference between FY2020 actual results through July 26, 2019 and FY21 actual results through July 24, 2020. The FY21 Liquidity Plan is in development and will be incorporated into this report when available.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to "General Collections" as appropriate once this information becomes available.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$738k in interest income in FY21 from earnings on the TSA cash balance.
- (e) As of July 24, 2020, there are \$1,559M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.
- (j) These line items include transfers out of the TSA related to the COVID-19 Emergency Measures Support Package. Total TSA outflows related to the COVID-19 Emergency Measures Support Package are approximately \$465M as of July 24, 2020. Of this amount, \$459M was disbursed in FY2020 and \$6M in FY2021.

**Puerto Rico Department of Treasury | AAFAF**

**Federal Funds Net Cash Flow Summary (a)(b)**

**Key Takeaways / Notes**

- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Disaster Related Federal Funds are received once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover. Puerto Rico received \$2.24 billion from the Coronavirus Relief Fund (CRF) established under the CARES Act. These funds are held in a separate account outside of TSA and being disbursed according to the Strategic Disbursement Plan. Some of the measures are initially paid out through TSA, and later reimbursed from the CRF account.

**Weekly FF Net Surplus (Deficit)**

Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / Vendor Disbursements / Other Federal Programs	
Coronavirus Relief Fund (CRF)	
FEMA / Disaster Funding	
Employee Retention Credit (ERC)	

**Total**

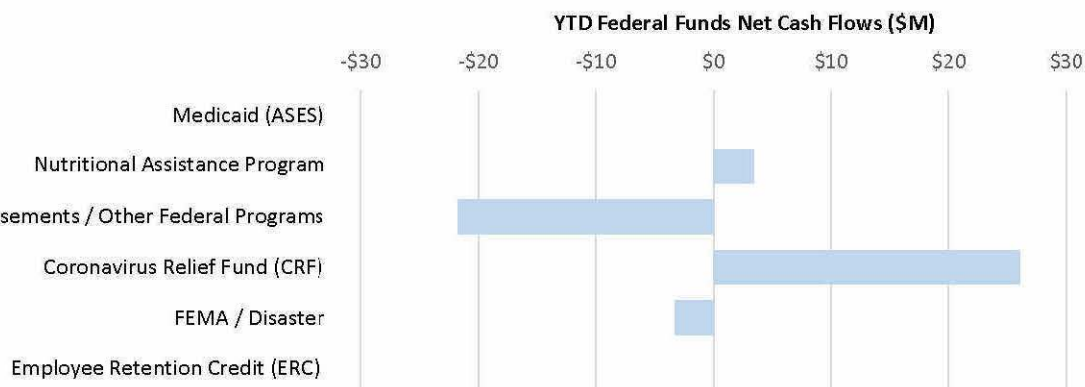
Net Cash		
FF Inflows	FF Outflows	Flow
\$ -	\$ -	\$ -
78	(77)	2
20	(33)	(13)
(0)	(3)	(3)
0	-	0
-	-	-
<b>\$ 99</b>	<b>(114)</b>	<b>\$ (15)</b>

**YTD Cumulative FF Net Surplus (Deficit)**

Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / Vendor Disbursements / Other Federal Programs	
Coronavirus Relief Fund (CRF)	
FEMA / Disaster Funding	
Employee Retention Credit (ERC)	

**Total**

Net Cash		
FF Inflows	FF Outflows	Flow
\$ -	\$ -	\$ -
225	(221)	3
95	(117)	(22)
52	(26)	26
1	(4)	(3)
-	-	-
<b>373</b>	<b>(368)</b>	<b>\$ 4</b>



**Footnotes**

- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.



**Puerto Rico Department of Treasury | AAFAF***Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)**All Agencies**(figures in \$000s)**Continues and Continued...*

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 103,781	\$ 118,506	\$ 222,287
081	Department of Education	53,946	14,614	68,561
123	Families and Children Administration	24,271	-	24,271
025	Hacienda (entidad interna - fines de contabilidad)	21,550	822	22,372
049	Department of Transportation and Public Works	19,836	61	19,896
045	Department of Public Security	19,307	54	19,361
122	Department of the Family	17,944	3	17,946
137	Department of Correction and Rehabilitation	17,290	119	17,409
050	Department of Natural and Environmental Resources	14,998	77	15,075
087	Department of Sports and Recreation	13,974	86	14,060
127	Adm. for Socioeconomic Development of the Family	13,983	-	13,983
038	Department of Justice	11,968	379	12,347
078	Department of Housing	11,711	51	11,763
095	Mental Health and Addiction Services Administration	8,146	133	8,279
024	Department of the Treasury	6,966	-	6,966
126	Vocational Rehabilitation Administration	5,504	250	5,754
055	Department of Agriculture	5,517	-	5,517
043	Puerto Rico National Guard	5,035	158	5,193
028	Commonwealth Election Commission	4,778	22	4,799
021	Emergency Management and Disaster Adm. Agency	4,317	-	4,317
124	Child Support Administration	4,203	-	4,203
031	General Services Administration	4,137	-	4,137
067	Department of Labor and Human Resources	3,180	155	3,335
016	Office of Management and Budget	2,247	26	2,272
120	Veterans Advocate Office	2,046	-	2,046
241	Administration for Integral Development of Childhood	630	1,319	1,948
014	Environmental Quality Board	1,257	322	1,579
015	Office of the Governor	1,530	7	1,537
152	Elderly and Retired People Advocate Office	1,325	0	1,325
082	Institute of Puerto Rican Culture	-	1,310	1,310
040	Puerto Rico Police	1,081	-	1,081
022	Office of the Commissioner of Insurance	1,050	-	1,050
290	State Energy Office of Public Policy	917	-	917
023	Department of State	761	30	791
035	Industrial Tax Exemption Office	553	-	553

**Puerto Rico Department of Treasury | AAFAF**

Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
105	Industrial Commission	521	3	524
141	Telecommunication's Regulatory Board	352	-	352
089	Horse Racing Industry and Sport Administration	322	5	327
096	Women's Advocate Office	316	-	316
273	Permit Management Office	289	-	289
065	Public Services Commission	267	-	267
018	Planning Board	258	-	258
155	State Historic Preservation Office	247	4	251
266	Office of Public Security Affairs	162	-	162
069	Department of Consumer Affairs	151	-	151
075	Office of the Financial Institutions Commissioner	134	-	134
139	Parole Board	91	3	93
226	Joint Special Counsel on Legislative Donations	88	0	88
037	Civil Rights Commission	74	-	74
153	Advocacy for Persons with Disabilities of the Commonwealth	47	27	74
030	Office of Adm. and Transformation of HR in the Govt.	66	1	67
042	Firefighters Corps	64	-	64
281	Office of the Electoral Comptroller	59	-	59
132	Energy Affairs Administration	49	-	49
060	Citizen's Advocate Office (Ombudsman)	37	0	37
062	Cooperative Development Commission	37	-	37
220	Correctional Health	25	-	25
034	Investigation, Prosecution and Appeals Commission	23	-	23
231	Health Advocate Office	20	0	21
224	Joint Commission Reports Comptroller	2	-	2
010	General Court of Justice	-	-	-
221	Institute of Puerto Rican Culture	-	-	-
	Other	21,931	183	22,115
<b>Total</b>		<b>\$ 435,369</b>	<b>\$ 138,731</b>	<b>\$ 574,100</b>

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.
- (c) Preliminary data in the amount \$69m is currently being reconciled and reviewed for accuracy and will be assigned to the appropriate agency in the above schedule when appropriate.

**Puerto Rico Department of Treasury | AAFAF***Schedule B: Central Government - Live Web Portal AP Aging (a) (b)**All Agencies**(figures in \$000s)**Continues and Continued...*

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 35,813	\$ 21,044	\$ 21,770	\$ 143,660	\$ 222,287
081	Department of Education	35,989	4,077	2,360	26,135	68,561
123	Families and Children Administration	3,218	1,000	773	19,281	24,271
025	Hacienda (entidad interna - fines de contabilidad)	4,545	239	763	16,825	22,372
049	Department of Transportation and Public Works	1,149	621	506	17,621	19,896
045	Department of Public Security	4,153	3,039	2,501	9,668	19,361
122	Department of the Family	2,277	501	534	14,635	17,946
137	Department of Correction and Rehabilitation	3,782	2,188	3,612	7,828	17,409
050	Department of Natural and Environmental Resources	808	8,607	541	5,119	15,075
087	Department of Sports and Recreation	1,202	6,387	4,000	2,471	14,060
127	Adm. for Socioeconomic Development of the Family	563	943	787	11,690	13,983
038	Department of Justice	5,612	614	230	5,890	12,347
078	Department of Housing	1,635	2,582	1,665	5,880	11,763
095	Mental Health and Addiction Services Administration	3,396	1,098	523	3,261	8,279
024	Department of the Treasury	5,219	931	240	576	6,966
126	Vocational Rehabilitation Administration	1,110	532	137	3,975	5,754
055	Department of Agriculture	4,028	60	23	1,407	5,517
043	Puerto Rico National Guard	956	1,253	1,421	1,562	5,193
028	Commonwealth Election Commission	3,832	107	49	811	4,799
021	Emergency Management and Disaster Adm. Agency	60	235	17	4,006	4,317
124	Child Support Administration	699	732	189	2,584	4,203
031	General Services Administration	532	610	761	2,234	4,137
067	Department of Labor and Human Resources	648	1,251	283	1,153	3,335
016	Office of Management and Budget	602	1,054	176	441	2,272
120	Veterans Advocate Office	476	463	9	1,099	2,046
241	Administration for Integral Development of Childhood	1,441	167	6	335	1,948
014	Environmental Quality Board	126	38	27	1,389	1,579
015	Office of the Governor	118	48	23	1,348	1,537
152	Elderly and Retired People Advocate Office	352	603	95	274	1,325
082	Institute of Puerto Rican Culture	1,310	-	-	-	1,310
040	Puerto Rico Police	-	-	-	1,081	1,081
022	Office of the Commissioner of Insurance	41	3	-	1,006	1,050
290	State Energy Office of Public Policy	-	-	-	917	917
023	Department of State	246	260	44	241	791
035	Industrial Tax Exemption Office	7	27	22	497	553

**Puerto Rico Department of Treasury | AAFAF***Schedule B: Central Government - Live Web Portal AP Aging (a) (b)**All Agencies**(figures in \$000s)**Continues and Continued...*

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
105	Industrial Commission	115	21	32	356	524
141	Telecommunication's Regulatory Board	69	1	5	278	352
089	Horse Racing Industry and Sport Administration	133	27	12	155	327
096	Women's Advocate Office	196	0	11	108	316
273	Permit Management Office	5	14	11	259	289
065	Public Services Commission	1	-	-	266	267
018	Planning Board	98	54	33	73	258
155	State Historic Preservation Office	48	33	12	157	251
266	Office of Public Security Affairs	0	3	1	157	162
069	Department of Consumer Affairs	15	44	4	87	151
075	Office of the Financial Institutions Commissioner	26	2	0	106	134
139	Parole Board	3	1	-	90	93
226	Joint Special Counsel on Legislative Donations	6	6	0	76	88
037	Civil Rights Commission	17	14	15	28	74
153	Advocacy for Persons with Disabilities of the Commonwealth	40	12	3	19	74
030	Office of Adm. and Transformation of HR in the Govt.	42	3	-	21	67
042	Firefighters Corps	-	-	-	64	64
281	Office of the Electoral Comptroller	56	0	-	3	59
132	Energy Affairs Administration	-	-	-	49	49
060	Citizen's Advocate Office (Ombudsman)	13	11	5	8	37
062	Cooperative Development Commission	4	0	-	33	37
220	Correctional Health	7	-	-	18	25
034	Investigation, Prosecution and Appeals Commission	8	2	1	12	23
231	Health Advocate Office	20	0	0	0	21
224	Joint Commission Reports Comptroller	0	-	-	1	2
066	Institute of Puerto Rican Culture	-	-	-	-	-
221	Highway and Transportation Authority	-	-	-	-	-
	Other	1,118	11,593	586	8,819	22,115
<b>Total</b>		<b>\$ 127,988</b>	<b>\$ 73,157</b>	<b>\$ 44,818</b>	<b>\$ 328,137</b>	<b>\$ 574,100</b>

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.
- (c) Preliminary data in the amount \$69m is currently being reconciled and reviewed for accuracy and will be assigned to the appropriate agency in the above schedule when appropriate.